Lone Pine Fire Protection District Evangeline Parish Police Jury

June 30, 2013

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OESTRIECHER & COMPANY

(A PROFESSIONAL ACCOUNTING CORPORATION)

CERTIFIED PUBLIC ACCOUNTANTS

4641 WINDERMERE PLACE ALEXANDRIA, LA 71303

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ACCOUNTANT'S COMPILATION REPORT

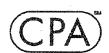
To the Board of Directors Lone Pine Fire Protection District Lone Pine, Louisiana

We have compiled the accompanying financial statements of Lone Pine Fire Protection District, Evangeline Parish Police Jury as of and for the year ended June 30, 2013. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain any assurance that there are no material modifications that should be made to the financial statements.

Lone Pine Fire Protection District did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended June 30, 2013. The effects of this departure from generally accepted accounting principles have not been determined.



Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Lone Pine Fire Protection District.

Oestricher & Company
Certified Public Accountants

August 7, 2013

LONE PINE FIRE PROTECTION DISTRICT GOVERNMENTAL FUND TYPE-GENERAL FUND

BALANCE SHEET JUNE 30, 2013

ASSETS		
Cash and cash equivalents	\$	17,988
Accounts receivable		11,100
TOTAL ASSETS	<u>\$</u>	29,088
LIABILITIES	\$	-
FUND BALANCE		
Fund balance-unassigned	-	29,088
TOTAL LIABILITIES AND FUND BALANCE	\$	29,088

LONE PINE FIRE PROTECTION DISTRICT GOVERNMENTAL FUND TYPE-GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE YEAR ENDED JUNE 30, 2013

REVENUES	
Ad valorem taxes	\$ 33,320
Insurance rebate	3,804
Oil and gas royalties	29
Rent income	200
TOTAL REVENUES	37,353
EXPENDITURES	
Advertising	565
Election expenses	2,473
Equipment repair	273
Fuel	94
Insurance	2,854
Truck maintenance	5,349
Utilities	391
TOTAL EXPENDITURES	11,999
EXCESS OF REVENUES OVER EXPENDITURES	25,354
FUND BALANCE, BEGINNING OF YEAR	3,734
FUND BALANCE, END OF YEAR	\$ 29,088